

# **EXHIBIT 17**

**21 NCAC 08G .0406 COMPLIANCE WITH CPE REQUIREMENTS**

(a) All active CPAs shall file with the Board a completed CPE reporting form by the July 1 renewal date of each year.

(b) If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year but the CPA has completed them by June 30, the Board may:

- (1) issue a letter of warning for the first such failure within a five calendar year period; and
- (2) deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 for the second such failure within a five calendar year period.

*History Note:* Authority G.S. 93-12(8b); 93-12(9)(e);  
Eff. May 1, 1981;  
Amended Eff. January 1, 2007; January 1, 2004; April 1, 1994; March 1, 1990; May 1, 1989;  
October 1, 1988;  
Readopted Eff. February 1, 2016.